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Financing of the United Nations Operation in Burundi

Performance report for the period from 1 July 2004 to 30 June 2005 and proposed budget for the period from 1 July 2006 to 30 June 2007 of the United Nations Operation in Burundi

Report of the Advisory Committee on Administrative and Budgetary Questions

Appropriation for 2004/05	$329,714,400
Expenditure for 2004/05	$303,794,300
Unencumbered balance for 2004/05	$25,920,100
Appropriation for 2005/06	$292,272,400
Preliminary status of expenditures for 2005/06	$238,964,300[a]
Projected unencumbered balance for 2005/06	$53,308,100[a]
Proposal submitted by the Secretary-General for 2006/07	$144,621,800[b]
Recommendation of the Advisory Committee for 2006/07	$115,221,800

[a] As at 30 June 2006

[b] The figure is comprised as follows:
- $125,960,600 for the period from 1 July to 31 December 2006 (drawdown phase), inclusive of a $78,959,200 commitment authority (as per General Assembly resolution 60/269 for the period from 1 July to 31 October 2006); plus
- $18,661,200 for the period from 1 January to 30 June 2007 (liquidation phase).

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I. Introduction

1. **The recommendations and observations of the Advisory Committee on Administrative and Budgetary Questions contained in paragraphs 21, 26 and 27, and 28 to 32 below would entail a reduction of $29.4 million to the proposed budget for the United Nations Operation in Burundi (ONUB) for the period from 1 July 2006 to 30 June 2007. The Advisory Committee also makes several observations and recommendations regarding the administration and management of the Operation and opportunities for further savings.**

2. The documents used by the Advisory Committee in its consideration of the financing of ONUB are listed at the end of the present report.

II. Performance report for the period from 1 July 2004 to 30 June 2005

3. The General Assembly, by its resolution 59/15 A, appropriated the amount of $329,714,400 gross ($324,280,500 net) for the maintenance of the mission for the period from 1 July 2004 to 30 June 2005, inclusive of the amount of $106,334,600 gross ($105,146,700 net) authorized by the Assembly in its resolution 58/312 for the maintenance of the operation from 1 July to 31 October 2004. The total amount has been assessed on Member States.

4. Expenditure for the period totalled $303,794,300 gross ($298,944,200 net); the resulting unencumbered balance of $25,920,100 represents, in gross terms, 7.9 per cent of the total appropriation of $329,714,400 gross ($324,280,500 net).

5. The mission's unutilized balance is the net effect of savings and additional requirements under various line items. Savings under military personnel were attributable to reduced expenditures for military contingents and observers and civilian police owing to fewer emplacement and rotation trips and lower related costs for airfares. Slower deployment of such personnel resulted in savings under standard troop cost reimbursement, recreational leave allowance, rations and contingent-owned equipment costs. Savings were achieved for international staff since some posts were encumbered at lower grades during the start-up phase of the mission; however, the savings were partially offset by accelerated recruitment of international staff resulting in an actual vacancy rate of 16 per cent, instead of the budgeted 25 per cent. The unutilized balance for mission subsistence allowance for international staff resulted from the reduction of such rates as at 1 February 2005.

6. Savings were also reported for operational requirements. The mission did not install prefabricated facilities but instead rented permanent structures with lower than budgeted lease costs and repaired existing bridges, thereby not utilizing the budgetary provision for two ready-to-assemble bridges. Moreover, the mission purchased 152 higher-capacity generators instead of 193 lower-capacity generators, which also resulted in significant savings for petrol, oil and lubricants under this heading. Furthermore, the mission's engineering section carried out a number of projects after local commercial contractors were unable to do so; this triggered, on the one hand, savings under alteration, renovation and construction services and, on the other hand, significant overexpenditures for maintenance supplies, in part because related materials had to be procured internationally.

7. Lower expenditures were achieved under ground transportation after 20 vehicles, instead of the budgeted 60, were acquired, while reduced petrol, oil and lubricants requirements were due to the delayed deployment of contingent-owned vehicles and the phased delivery of United Nations-owned vehicles. Significantly lower expenditures under air transportation were attributable to: (a) the mission constructing and operating its own helicopter pads and not utilizing ground handling services provided by local authorities; and (b) reduced utilization of six military helicopters owing to weather conditions and to fewer security incidents requiring military intervention, resulting in lower petrol, oil and lubricants requirements. Finally, savings under communications were achieved because setting up a United Nations-owned communications structure proved more efficient than anticipated, local communication services and INMARSAT were therefore not utilized at the budgeted level.

8. Cost overruns were incurred under the heading of mission subsistence allowance for: (a) military observers owing to faster than anticipated deployment, resulting in a 2.2 per cent vacancy rate, as compared to the budgeted 5 per cent delayed deployment factor; and (b) military contingents, following the introduction of mission subsistence allowance payments to staff officers after a review showed that the mission had limited capacity for catering and accommodation owing to other engineering priorities. Additional expenditures were incurred for common staff costs for international staff following accelerated recruitment and owing to a higher ratio of staff on 100-series fixed-term appointments versus staff on 300-series appointments.

9. Regarding operational costs, additional expenditures were incurred in connection with the acquisition of 314 fuel storage tanks following the mission's deployment to five regions, as well as with the acquisition of office furniture, accommodation equipment for the transit camp and higher than budgeted expenditures on water, electricity and cooking gas. Supplementary information provided to the Advisory Committee indicated that, owing to the deployment to five regions, additional expenditures were incurred, inter alia, for: (a) security services for the services of 422 locally hired security guards, including supervisors; (b) expenditures related to residential security measures; (c) the establishment of four additional vehicle maintenance workshops, in addition to the planned centralized workshop, and the acquisition of additional vehicle spare parts; (d) the purchase of additional information technology equipment and related spare parts and supplies; and (e) the acquisition of additional medical equipment and supplies. Additional expenditures were shown for the unplanned acquisition of conference interpretation systems for the new integrated mission headquarters. Lastly, significant overruns occurred because of air transport of equipment and supplies, instead of the budgeted combination of sea/air transport.

10. The comments of the Advisory Committee on the information on individual expenditure objects contained in the performance report can be found in the discussion of the proposed budget for the period from 1 July 2006 to 30 June 2007 in the paragraphs below.

11. The Secretary-General, in his report on liabilities and proposed funding for after-service health insurance (A/60/450), proposed a number of measures that need to be taken to fund and account for the accrued liabilities for after-service health insurance benefits. The measures provided, inter alia, for the transfer of

$250 million from unencumbered balances and savings on, or cancellation of, prior-period obligations of active peacekeeping missions as at the end of the 2005 fiscal year. **Depending on what the General Assembly may decide, there may be a consequential impact on the financing of ONUB and other peacekeeping operations.**

III. Information on performance for the current period

12. The Advisory Committee was informed that, as at 30 June 2005, a total of $687,117,000 had been assessed on Member States with respect to ONUB since its inception. Payments received as at the same date amounted to $655,989,000, leaving an outstanding balance of $31,152,000. As at 25 September 2006, the cash position of the mission was $67,900,000 and unliquidated obligations for the period from 1 July 2004 to 30 June 2005 amounted to $12,292,000.

13. The Advisory Committee was also informed that troop cost reimbursement up to 30 April 2006 totalled $122,437,900, while the amount owed for the period from 1 May to 31 August 2006 was $16,585,700. With regard to contingent-owned equipment, the Committee was informed that as at 31 August 2006, an amount of $56,313,300 had been reimbursed and the estimated amount owed was $2,220,200, while unliquidated obligations for the period ending 30 June 2006 totalled $15,951,400. In respect of death and disability compensation, $735,000 had been paid, since inception, as at 31 August 2006 for 22 claims; 6 claims were pending, with unliquidated obligations amounting to $614,000. **The Advisory Committee trusts that the outstanding claims will be settled expeditiously.**

14. The Advisory Committee was informed that, as at 30 June 2006, the incumbency of ONUB for the period from 1 July 2005 to 30 June 2006 was as follows:

	Authorized posts	Encumbered posts	Vacancy rate/planned deployment rate (percentage)
Military observers	200	111	44.5
Military contingent personnel	5 450	3 188	17.5
United Nations police	120	76	36.7
International staff[a,b]	392	303	22.7
National staff[a,b]	174	551	8.3
United Nations Volunteers[a]	163	104	36.2

[a] Excludes 125 staff of the Electoral Assistance Office (16 international staff, 74 national staff and 35 United Nations Volunteers) retained until 1 October 2005.

[b] Includes general temporary assistance positions for the Conduct and Discipline Team (1 P-5, 2 P-4, 1 P-2, 1 FS, 1 national officer, 1 national General Service staff).

15. The Advisory Committee was provided with the preliminary status of expenditures for the period from 1 July 2005 to 30 June 2006 (see annex I). Preliminary expenditures for the period, as at 30 June 2006, amounted to $238,964,300 gross ($232,971,700 net), against an apportionment of $292,272,400 gross ($283,975,300 net). This indicates a preliminary budget implementation rate

of only 81.8 per cent, with an expected unencumbered balance of $53,308,100 (gross) for the 2005/06 period.

16. The Advisory Committee notes that significant variances are shown under various line items in the preliminary expenditure analysis table that was provided by the Secretariat upon request (see annex II). Significant savings are anticipated under United Nations police (45.7 per cent), national staff (24.2 per cent), consultants (35.8 per cent), air transportation (65.4 per cent), naval transportation (84.7 per cent) and special equipment (35.8 per cent).

17. **The Advisory Committee has recognized the fluid nature of peacekeeping operations and the fact that changing conditions can result in expenditure variations, especially in new missions or those with expanded mandates. ONUB, however, is an established mission and a greater degree of budgetary stability with accurate cost estimate projections is to be expected. Moreover, the Committee has pointed to problems of overbudgeting for ONUB in the past. For example, the original budget proposal for the 2004/05 period amounted to $333,174,000; in its report (A/59/412, para. 33) the Committee recommended a reduction to $329,714,400, which was endorsed by the General Assembly in its resolution 59/15 A. Meanwhile, the performance report for the corresponding period (A/60/612) indicates expenditures in the amount of $303,794,300, or $29,379,700 (9 per cent) below the original budget proposal.**

18. **The Advisory Committee reiterates its recommendation that budgetary assumptions continue to be refined with closer scrutiny of expenditure patterns by ONUB and by Headquarters (see A/60/893, para. 8). The Committee comments below on the relation of the expenditure experience for the 2005/06 period to the budgetary assumptions for the 2006/07 period.**

IV. Proposed budget for the period from 1 July 2006 to 30 June 2007

A. Mandate and plaanned results

19. The mandate of ONUB was established by the Security Council in its resolution 1545 (2004). In paragraph 1 of its resolution 1692 (2006), the Council decided to extend the mandate of ONUB until 31 December 2006. In paragraph 3, the Council welcomed the intention of the Secretary-General to establish at the end of the period an integrated office of the United Nations in Burundi. In this context, the Advisory Committee notes from paragraph 4 of the budget document (A/61/309) the anticipated establishment, on 1 January 2007, of the United Nations Integrated Office in Burundi (BINUB); the Committee was informed by the Secretariat that the question of the follow-on mission would be taken up by the Council at a later date.

20. With regard to the results-based budgeting framework, the Advisory Committee points out that it is necessary to indicate clearly whether expected accomplishments are the responsibility of the mission or the Government. **The Advisory Committee trusts that in future, with respect to BINUB, the results-based budgeting framework will focus on the contribution of the mission to the programmes of the Government.**

B. Resource requirements

21. **The Advisory Committee has expressed its concern with regard to the budgetary assumptions for the 2005/06 period (see paras. 16-18 above). It appears to the Committee that estimates for the 2006/07 period may be similarly overstated. Upon request, the Committee was provided with revised 2006/07 cost estimates amounting to $140,193,800 (gross), or a reduction of $4,428,000 (gross) in comparison with the original submission of $144,621,800 (see annex III). On the basis of this information and taking into account the significant pattern of underexpenditure/overbudgeting referred to above, the Advisory Committee recommends a reduction of $29.4 million for six months of the estimate for 2006/07 (i.e. 1 July to 31 December 2006), as follows:**

(a) **A pro rata reduction of $25 million based on the budget performance for 2005/06 (see para. 15 above);**

(b) **A reduction of $4.4 million based on the revised cost estimates for the 2006/07 period (see annex III).**

1. **Military and civilian police personnel**

Category	Approved 2005/06	Proposed 2006/07[a]	Variance
Military observers[b]	200	106	(94)
Military contingents[b]	5 450	3 413	(2 037)
United Nations civilian police	120	15	(105)

[a] Following the period from 1 July to 31 December 2006, all military and police personnel will be withdrawn.

[b] Excludes 50 military observers and 910 military contingent personnel deployed to the United Nations Organization Mission in the Democratic Republic of the Congo.

22. The proposed budget for military and police personnel amounts to $72,825,400 and covers the period from 1 July to 31 December 2006, during which a complete drawdown will take place. Upon enquiry, the Advisory Committee was informed that one infantry battalion and one medical company currently deployed in the United Nations Organization Mission in the Democratic Republic of the Congo (MONUC) would be directly withdrawn from that Mission. The Committee recalls that the Security Council, in paragraph 2 of its resolution 1692 (2006), decided to extend until 30 September 2006 the authorization contained in paragraph 1 of its resolution 1669 (2006) for the Secretary-General to redeploy temporarily a maximum of one infantry battalion, a military hospital and 50 military observers from ONUB to MONUC, in accordance with resolution 1669 (2006), with the intention of renewing such authorization according to future decisions by the Council concerning the renewal of the mandate of MONUC. The Committee was also informed that no provisions were made in the 2006/07 budget for any military contingent or police personnel beyond 31 December 2006.

2. Civilian personnel

Category	*Approved 2005/06*	*Proposed 2006/07*	Variance
International staff[a]	192	122	(70)
National staff[b]	374	377	3
United Nations Volunteers	163	117	(46)

[a] Includes Conduct and Discipline Team positions funded under general temporary assistance (3 international and 2 national staff).

[b] Includes national officers and national General Service personnel.

General comments

23. The proposed budget for the 2006/07 period for civilian personnel is estimated at $42,330,900, an amount of $30,465,700 is proposed for the drawdown period from 1 July to 31 December 2006 and an amount of $11,865,200 for the liquidation period from 1 January to 30 June 2007. As noted above, the Secretariat prepared, upon enquiry, a table showing possible cost reductions applied to the 2006/07 budget proposal (see annex III). With regard to civilian personnel, the Advisory Committee notes that a vacancy factor of 10 per cent was applied to the original 2006/07 budget proposal for the entire 12-month period; however, in the table showing possible cost reductions, a 10 per cent vacancy factor was applied for the drawdown period and a 19 per cent vacancy factor for the liquidation period, resulting in savings in the amount of $1,797,500. The Committee was informed that a total of 21 staff had been provided on loan to other newly established or expanding peacekeeping missions. **In the opinion of the Advisory Committee, vacancy rates in the original budget proposal should have reflected the planned drawdown and liquidation. Furthermore, lessons learned from the experience of other missions should have been applied at an early stage.**

Recommendations on posts and positions

24. **The Advisory Committee recommends approval of the proposed staffing redeployments, reclassifications, conversions and abolitions for the reasons given in the report of the Secretary-General (A/61/309), taking into account that the mission is closing down.**

25. **The Advisory Committee also recommends approval of the establishment of three new national posts, which are proposed to deal with spikes in workload with regard to human rights and administrative services during the drawdown and liquidation phases, as follows:**

(a) **Two national officer posts, Human Rights Office, component 4, human rights and humanitarian assistance (see A/61/309, justification, Human Rights Office, Human Rights Section);**

(b) **One National Officer post, Office of the Chief Administrative Services, component 5, support (see A/61/309, below heading "Administrative Services").**

3. Operational costs

Apportioned 2005/06	*Proposed 2006/07*	*Variance*
$77 561 000	$29 467 500	($48 093 500)

General temporary assistance

26. Requirements for general temporary assistance, estimated at $638,400, relate solely to general temporary assistance for the Conduct and Discipline Team. In this regard, the Secretary-General proposes the abolition of the P-5 Senior Conduct and Discipline Officer position, with the remaining staff staying on board until 31 December 2006, at which time conduct and discipline staff of a yet to be established follow-on mission would take over (see A/61/309, justification below table 6). Except for the abolition of the P-5 position, the Team would continue at its current staffing level of six general temporary assistance positions, four international staff (2 P-4, 1 P-2 and 1 Field Service) and two national staff. The Advisory Committee was informed that it was anticipated that related workload was expected to increase with the departure of troops, civilian police and civilian personnel in that pending cases would need to be finalized and new cases would be brought forward. However, no specific details with regard to the actual current workload were provided. The Committee notes that the drawdown of military, police and civilian personnel was well under way at the time of the hearings.

27. **The Advisory Committee believes that the Conduct and Discipline Team should be sufficiently experienced to have at least some knowledge of possible new cases, especially serious ones, which might emerge in the coming months. It is of the view therefore that at this stage, a smaller Conduct and Discipline Team could adequately serve ONUB. The Committee therefore recommends the abolition of one P-4 and one P-2 position, or a reduction of the Conduct and Discipline Team from six general temporary assistance positions to a total of four.**

Official travel and training

28. Requirements for official travel for the 2006/07 budget period amount to $665,600; this represents a decrease of $667,400 (50.1 per cent) over the previous budget period. Supplementary information provided to the Advisory Committee indicates that the reduced estimate is due to the downsizing of the mission, the completion of substantive activities by 31 December 2006 and reduced training programmes outside the mission area. Of this amount, requirements for official travel for training are estimated at $189,400; this represents a decrease of $171,900 (47.6 per cent) when compared to the 2005/06 budget period. **The Advisory Committee points out that the training budget for 2005/06 was for a full 12-month period, from 1 July 2005 to 30 June 2006. However, the proposed estimate for 2006/07 covers only six months, from 1 July to 31 December 2006; therefore, a "reduction" of approximately one half would in fact be a maintenance budget in this case.**

29. **In the view of the Advisory Committee, the ONUB planned training programme seems to be inappropriate for a mission approaching its drawdown period.** Supplementary information provided to the Committee indicates that, from 1 July to 31 December 2006, the mission plans to train a total of 1,187 staff within

the mission area and a total of 27 staff outside the mission area. The Committee recognizes the need for some in-mission training, such as security (58 staff) or medical (25 staff) training. However, other planned training appears more appropriate for a mission in its active maintenance stage rather than for a mission in the drawdown stage.

30. **With regard to the distance learning programmes of the United Nations Institute for Training and Research (UNITAR), the Advisory Committee notes that these are flexible and can be completed outside working hours; however, the Committee believes that making such training available to 574 staff at this stage is excessive, in particular since UNITAR charges an access rate based on the number of participants registered. Other training courses will require staff to be away from their regular duties during normal working hours. The Committee believes that staff should by now be adequately familiar with their tasks so that no new specialized training is required. In the view of the Committee, the mission should focus its use of training resources on the enhancement of the specific skills which will be required for the liquidation phase.**

31. The Advisory Committee also notes that the ONUB proposed training plan includes in-mission French/English and English/French language training for 120 staff. **In this connection and in view of the difficulties in making available adequate numbers of French-speaking staff, the Advisory Committee urges the Department of Peacekeeping Operations to continue efforts to meet the need for francophone candidates for civilian staff in peacekeeping operations (see A/60/869, para. 25). The Committee will continue to follow up on this matter.**

32. The Committee notes that proposed training outside the mission area would entail the absence from the area of: (a) one staff member for 10 days for air transport-related training; (b) four staff members for a one-week training programme in Brindisi, Italy, on movement control-related matters; (c) one staff member for 7 days for property control-related training; and (d) six staff members for 10 days for communications-related training. **In the opinion of the Advisory Committee, it would not be prudent to plan such absences of staff in the short time remaining until the end of the mission.**

4. Other comments

Preliminary asset disposal plan

33. Upon enquiry, the Advisory Committee was provided with the ONUB preliminary asset disposal plan. Assets valued at approximately $54,517,839 have been categorized among the five commonly used distribution categories. A total of $44,115,475 has been included in group I and designated as equipment in good condition, to be redeployed to other peacekeeping operations or placed in reserve for start-up kits for future missions. The Committee was informed that assets included in group I were prioritized for use by the ONUB follow-on mission. **The Advisory Committee trusts that no significant resource requests for new equipment will be forthcoming within the context of the ONUB follow-on mission.**

Liquidation of the United Nations Operation in Burundi, establishment of and transition to the planned follow-on mission

34. In paragraph 13 of the budget document, it is stated that the ONUB integrated mission headquarters would be handed over to the United Nations Integrated Office in Burundi, the follow-on mission, at the end of the administrative liquidation period. The ONUB liquidation period is scheduled to commence on 1 January 2007 and conclude on 30 June 2007, while the establishment of the follow-on mission is earmarked for 1 January 2007. This would result in an overlapping time period of six months. **The Advisory Committee notes that paragraph 13 of the budget document appears to imply that a sharing of resources would take place during these six months; this was confirmed by the Secretariat during the hearings. The Advisory Committee trusts that the ONUB liquidation and the follow-on mission's activities will be conducted separately and with the appropriate accounting of resources.**

35. **With regard to the transition to the planned follow-on mission, the Advisory Committee believes that this presents a welcome opportunity for ONUB to apply lessons learned from other peacekeeping missions, such as the time frame for completion of liquidation and identification and transfer of assets to the planned follow-on mission.**

V. Conclusion

36. The action to be taken by the General Assembly in connection with the financing of ONUB for the period from 1 July 2004 to 30 June 2005 is indicated in paragraph 22 of the performance report (A/60/612). **The Advisory Committee recommends that the unencumbered balances of $115,500 with respect to the period from 21 April to 30 June 2004, and $25,920,100 for the period ended 30 June 2005, as well as other income and adjustments in the amount of $5,603,000, be credited to Member States in a manner to be determined by the General Assembly.**

37. The actions to be taken by the General Assembly in connection with the financing of ONUB for the period from 1 July 2006 to 30 June 2007 are indicated in paragraph 55 of the proposed budget (A/61/309). Taking into account its recommendations in paragraphs 21 and 26 to 32 above, the Advisory Committee recommends that the estimated budget requirements of $144,621,800 be reduced by $29.4 million. **Accordingly, the Advisory Committee recommends that the General Assembly appropriate an amount of $115,221,800 for the 12-month period from 1 July 2006 to 30 June 2007, inclusive of commitment authority in the amount of $78,959,200 provided by the Assembly in its resolution 60/269 for the maintenance of the Operation for the period from 1 July to 31 October 2006.**

Documentation

- Budget for the United Nations Operation in Burundi for the period from 1 July 2006 to 30 June 2007 (A/61/309)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed budget of the United Nations Stabilization Mission in Haiti for the period from 1 July 2006 to 30 June 2007 (A/60/869)
- Performance report on the budget of the United Nations Operation in Burundi for the period from 1 July 2004 to 30 June 2005 (A/60/612 and Corr.1)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the expenditure report for the period from 21 April to 30 June 2004 and proposed budget for the period from 1 July 2005 to 30 June 2006 of the United Nations Operation in Burundi (A/59/736/Add.12)
- Report of the Advisory Committee on Administrative and Budgetary Questions on the proposed budget of the United Nations Operation in Burundi for the period from 1 July 2004 to 30 June 2005 (A/59/412)
- Seventh report of the Secretary-General on the United Nations Operation in Burundi (S/2006/429 and Add.1)
- Sixth report of the Secretary-General on the United Nations Operation in Burundi (S/2006/163*)
- Fifth report of the Secretary-General on the United Nations Operation in Burundi (S/2005/728)
- Security Council resolutions 1545 (2004), 1650 (2005) and 1692 (2006)
- General Assembly resolutions 58/312 and 59/15 A and B on the financing of the United Nations Operation in Burundi

Annex I

Preliminary status of expenditures for the period from 1 July 2005 to 30 June 2006 as at 30 June 2006

(Thousands of United States dollars)

Category	*Apportionment*	*Expenditures as at 30 June 2006*
Military and civilian police personnel		
Military observers	9 969.8	8 640.6
Military contingents	127 007.8	108 505.3
United Nations police	5 981.9	3 248.5
Formed police units	—	—
Subtotal	**142 959.5**	**120 394.4**
Civilian personnel		
International staff	58 608.9	47 551.4
National staff	8 137.9	6 170.4
United Nations Volunteers	5 005.1	5 913.4
Subtotal	**71 751.9**	**59 635.2**
Operational costs		
General temporary assistance	511.2	952.3
Government-provided personnel	—	—
Civilian electoral observers	—	—
Consultants	167.2	107.3
Official travel	1 333.0	1 794.4
Facilities and infrastructure	33 402.9	27 764.0
Ground transportation	4 683.5	4 097.0
Air transportation	15 370.2	5 317.8
Naval transportation	824.1	126.4
Communications	9 179.6	6 521.5
Information technology	2 360.3	1 878.4
Medical	2 147.3	4 196.0
Special equipment	2 328.2	1 495.7
Other supplies, services and equipment	4 253.5	3 706.5
Quick-impact projects	1 000.0	977.4
Subtotal	**77 561.0**	**58 934.7**
Gross requirements	**292 272.4**	**238 964.3**
Staff assessment income	8 297.1	5 992.6
Net requirements	**283 975.3**	**232 971.7**
Voluntary contributions in kind (budgeted)	—	—
Total requirements	**292 272.4**	**238 964.3**

Annex II

Preliminary status of expenditures for the period from 1 July 2005 to 30 June 2006

(Thousands of United States dollars)

Category	*Apportionment*	*Expenditures as at 30 June 2006*	*Unencumbered balance*	*Percentage*	*Reason for over/(under) expenditure/savings (if any)*
Military and civilian police personnel					
Military observers	9 969.8	8 640.6	1 329.2	13.3	Savings are mainly attributable to the drawdown of military observers in the second half of the financial period owing to the early commencement of the downsizing of the mission
Military contingents	127 007.8	108 505.3	18 502.5	14.6	Savings are mainly attributable to the drawdown of military contingent personnel in the second half of the financial period owing to the early commencement of the downsizing of the mission
United Nations police	5 981.9	3 248.5	2 733.4	45.7	Savings are mainly attributable to the drawdown of United Nations police officers in the second half of the financial period owing to the early commencement of the downsizing of the mission
Formed police units					
Subtotal	**142 959.5**	**120 394.4**	**22 565.1**	**15.8**	
Civilian personnel					
International staff	58 608.9	47 551.4	11 057.5	18.9	Savings are primarily attributable to the higher than budgeted vacancy rate (20.1 per cent as compared to 5 per cent), as in the second half of the financial period no recruitment action was taken to fill some vacant posts in view of the anticipated downsizing and closing of the mission in the 2006/07 period
National staff	8 137.9	6 170.4	1 967.5	24.2	Savings are primarily attributable to delayed recruitment of national staff with the resulting higher than budgeted vacancy rate for national General Service staff (9.6 per cent as compared to 5 per cent) combined with the lower actual average grade level of national staff compared to the budgeted level

Category	Apportionment	Expenditures as at 30 June 2006	Unencumbered balance	Percentage	Reasons for over-expenditure/savings (if any)
United Nations Volunteers	5 005.1	5 913.4	(908.3)	(18.1)	Overexpenditure is due to higher requirements as per the actual agreement with the United Nations Volunteers programme (the budgeted provisions were based on preliminary estimates).
Subtotal	**71 751.9**	**59 635.2**	**12 116.7**	**16.9**	
Operational costs					
General temporary assistance	511.2	952.3	(441.1)	(86.3)	Overexpenditure is due to requirements for the Conduct and Discipline Team. No provision was made for this purpose in the 2005/06 budget and costs related to the establishment of additional general temporary assistance positions for the Team pursuant to General Assembly resolution 59/300 were absorbed within the appropriation provided by the Assembly for ONUB for the 2005/06 period.
Government-provided personnel					
Civilian electoral observers					
Consultants	167.2	107.3	59.9	35.8	Reflect actual expenditures.
Official travel	1 333.0	1 794.4	(461.4)	(34.6)	Overexpenditures are primarily attributable to additional travel required for multidisciplinary mission assessment teams to plan for the drawdown of ONUB, and increased within-mission travel.
Facilities and infrastructure	33 402.9	27 764.0	5 638.9	16.9	Savings are attributable mainly to the early commencement of the downsizing of the mission, which resulted in lower requirements for the construction of camps and regional transport workshops, alteration, renovation and maintenance services, and generator fuel.
Ground transportation	4 683.5	4 097.0	586.5	12.5	Savings are primarily attributable to the transfer of vehicles, resulting in lower actual requirements for vehicle fuel, spare parts and maintenance as well as fewer than budgeted vehicle replacements.
Air transportation	15 370.2	5 317.8	10 052.4	65.4	Savings are attributable to the non-deployment of attack helicopters, early repatriation for 2 helicopters in April 2006 and fewer military air operation hours owing to the prevailing stable security situation.
Naval transportation	824.1	126.4	697.7	84.7	Savings are attributable primarily to the non-utilization of commercial vessels for the transportation of goods to and from the mission area on Lake Tanganyika.

Category	Apportionment	Expenditures as at 30 June 2006	Unencumbered balance	Percentage	Reason for overexpenditure/savings (if any)
Communications	9 179.6	6 521.5	2 658.1	29.0	Savings are attributable to the drawdown of military personnel and consequential lower requirements for communications spare parts, supplies and maintenance
Information technology	2 360.3	1 878.4	481.9	20.4	Savings are attributable mainly to the early commencement of the downsizing of the mission and related lower requirements for information technology equipment, spare parts and supplies
Medical	2 147.3	4 196.0	(2 048.7)	(95.4)	Overexpenditures are attributable primarily to the acquisition of vaccines and supplies to ensure the mission's preparedness for a possible avian flu pandemic, and to higher requirements for the reimbursement of a troop-contributing Government for the use of the level-II hospital based on the actual number of troops receiving medical treatment at the hospital
Special equipment	2 328.2	1 495.7	832.5	35.8	Savings under self-sustainment are due to the drawdown of military personnel in the second half of the financial period owing to the early commencement of the downsizing of the mission
Other supplies, services and equipment	4 253.5	3 706.5	547.0	12.9	Savings are attributable primarily to lower requirements for freight costs, operational maps, uniforms, printing and reproduction services and reserve rations for international staff
Quick-impact projects	1 000.0	977.4	22.6	2.3	Reflect actual expenditures
Subtotal	**77 561.0**	**58 934.7**	**18 626.3**	**24.0**	
Gross requirements	**292 272.4**	**238 964.3**	**53 308.1**	**18.2**	
Staff assessment income	8 297.1	5 992.6	2 304.5	27.8	
Net requirements	**283 975.3**	**232 971.7**	**51 003.6**	**18.0**	
Voluntary contributions in kind (budgeted)	—	—	—	—	
Total requirements	**292 272.4**	**238 964.3**	**53 308.1**	**18.2**	

Annex III

Summary of financial resources

A. July 2006 to 30 June 2007

(Thousands of United States dollars)

Category	1 July 2004 to 30 June 2005 Expenditures (1)	1 July 2005 to 30 June 2006 Apportionment (2)	1 July 2006 to 30 June 2007 Cost estimates (3)	1 July 2006 to 30 June 2007 Revised estimates (4)	Difference (5) = (4) − (3)	Variance Amount (6)=(4)-(2)	Variance Percentage (7) = (6) ÷ (2)
Military and civilian police personnel							
Military observers	8 952.1	9 969.8	3 406.3	3 406.3	—	(6 563.5)	(65.8)
Military contingents	116 604.3	127 007.8	68 994.8	66 906.4	(2 088.4)	(60 101.4)	(47.3)
United Nations police	3 652.8	5 981.9	422.3	422.3	—	(5 559.6)	(92.9)
Formed police units	—	—	—	—	—	—	—
Subtotal	**129 209.2**	**142 959.5**	**72 823.4**	**70 735.0**	**(2 088.4)**	**(72 224.5)**	**(50.5)**
Civilian personnel							
International staff[a]	40 911.5	58 608.9	35 113.0	33 447.6	(1 665.4)	(25 161.3)	(42.9)
National staff[b]	3 354.8	8 137.9	3 836.9	3 704.8	(132.1)	(4 433.1)	(54.5)
United Nations Volunteers[c]	4 863.0	5 005.1	3 381.0	3 381.0	—	(1 624.1)	(32.4)
Subtotal	**49 129.3**	**71 751.9**	**42 330.9**	**40 533.4**	**(1 797.5)**	**(31 218.5)**	**(43.5)**
Operational costs							
General temporary assistance	438.9	511.2	638.4	638.4	—	127.2	24.9
Government-provided personnel	—	—	—	—	—	—	—
Civilian electoral observers	—	—	—	—	—	—	—
Consultants	415.7	167.2	117.0	117.0	—	(50.2)	(30.0)
Official travel	1 628.4	1 333.0	665.6	665.6	—	(667.4)	(50.1)
Facilities and infrastructure	60 385.2	33 402.9	13 987.5	13 701.7	(285.8)	(19 701.2)	(59.0)
Ground transportation	15 630.8	4 683.5	2 662.8	2 662.8	—	(2 020.7)	(43.1)
Air transportation	7 785.0	15 370.2	1 996.2	1 996.2	—	(13 374.0)	(87.0)
Naval transportation	111.3	824.1	56.4	56.4	—	(767.7)	(93.2)
Communications	17 657.7	9 179.6	2 888.9	2 763.2	(125.7)	(6 416.4)	(69.9)

Category	1 July 2004 to 30 June 2005 Expenditures (1)	1 July 2005 to 30 June 2006 Apportionment (2)	1 July 2006 to 30 June 2007 Cost estimates (3)	1 July 2006 to 30 June 2007 Revised estimates (4)	Variance 2007 cost estimates (5) = (4) − (3)	Variance Amount (6) = (4) − (2)	Variance Percentage (7) = (6) ÷ (2)
Information technology	6 805.5	2 360.3	754.1	754.1	—	(1 606.2)	(68.1)
Medical	3 654.3	2 147.3	1 483.2	1 412.7	(70.5)	(734.6)	(34.2)
Special equipment	2 264.4	2 328.2	801.3	741.2	(60.1)	(1 587.0)	(68.2)
Other supplies, services and equipment	7 679.7	4 253.5	3 416.1	3 416.1	—	(837.4)	(19.7)
Quick-impact projects	998.9	1 000.0	—	—	—	(1 000.0)	(100.0)
Subtotal	**125 455.8**	**77 561.0**	**29 467.5**	**28 925.4**	**(542.1)**	**(48 635.6)**	**(62.7)**
Gross requirements	**303 794.3**	**292 272.4**	**144 621.8**	**140 193.8**	**(4 428.0)**	**(152 078.6)**	**(52.0)**
Staff assessment income	4 850.1	8 297.1	4 124.7	3 895.6	(229.1)	(4 401.5)	(53.0)
Net requirements	**298 944.2**	**283 975.3**	**140 497.1**	**136 298.2**	**(4 198.9)**	**(147 677.1)**	**(52.0)**
Voluntary contributions in kind (budgeted)	—	—	—	—	—	—	—
Total requirements	**303 794.3**	**292 272.4**	**144 621.8**	**140 193.8**	**(4 428.0)**	**(152 078.6)**	**(52.0)**

[a] Cost estimates for 2006/07 are inclusive of a 10 per cent vacancy rate in the drawdown period and 19 per cent in the liquidation period, compared to a 5 per cent vacancy rate applied in 2005/06.

[b] Cost estimates for 2006/07 are inclusive of a 10 per cent vacancy rate compared to a 5 per cent vacancy rate applied in 2005/06.

[c] Cost estimates for 2006/07 are inclusive of a 10 per cent vacancy rate compared to a 3 per cent vacancy rate applied in 2005/06.

B. July 2005 to 30 June 2006

(Thousands of United States dollars)

Group	*1 July 2004 to 30 June 2005*	*1 July 2005 to 30 June 2006*	*1 July 2006 to 30 June 2007*	*1 July 2006 to 30 June 2007*		*Variance*	
	Expenditures	*Apportionment*	*Cost estimates*	*Revised estimates*	*Difference*	*Amount*	*Percentage*
Military and police personnel	129 209.2	142 959.5	72 823.4	70 735.0	(2 088.4)	(72 224.5)	(50.5)
Civilian personnel	49 129.3	71 751.9	42 330.9	40 533.4	(1 797.5)	(31 218.5)	(43.5)
Operational costs	125 455.8	77 561.0	29 467.5	28 925.4	(542.1)	(48 635.6)	(62.7)
Gross requirements	**303 794.3**	**292 272.4**	**144 621.8**	**140 193.8**	**(4 428.0)**	**(152 078.6)**	**(52.0)**
Staff assessment income	4 850.1	8 297.1	4 124.7	3 895.6	(229.1)	(4 401.5)	(53.0)
Net requirements	**298 944.2**	**283 975.3**	**140 497.1**	**136 298.2**	**(4 198.9)**	**(147 677.1)**	**(52.0)**
Voluntary contributions in kind (budgeted)	—	—	—	—	—	—	—
Total requirements	**303 794.3**	**292 272.4**	**144 621.8**	**140 193.8**	**(4 428.0)**	**(152 078.6)**	**(52.0)**